

**Illinois Department of Revenue
Regulations**

**Title 86 Part 630 Section 630.105 Exemptions from the County Water
Commission Retailers Occupation Tax**

TITLE 86: REVENUE

**PART 630
COUNTY WATER COMMISSION RETAILERS' OCCUPATION TAX**

Section 630.105 Exemptions from the County Water Commission Retailers' Occupation Tax

Exemptions Similar to the Retailers' Occupation Tax.

The County Water Commission Retailers' Occupation Tax contains the same exemptions as found in the Retailers' Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, par. 440 et seq.).

(Source: Amended at 15 Ill. Reg. 5762, effective April 5, 1991)